

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
CORPORATION BUSINESS PROFITS TAX RETURN

For the CALENDAR year **2009** or other taxable period beginning _____ and ending _____ **SEQUENCE # 4A**

Due Date for CALENDAR year filers is on or before **March 15, 2010** or the 15th day of the 3rd month after the close of the taxable period.

YOU ARE REQUIRED TO FILE THIS FORM IF GROSS BUSINESS INCOME WAS GREATER THAN \$50,000.

STEP 1 Print or Type	NAME OF CORPORATION _____	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER _____
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STEP 2 Questions

A Is the corporation filing its tax return on an IRS approved 52/53 week tax year? Yes _____ No _____
If yes, provide the period beginning _____ and ending _____ date.

B Does the corporation file with the IRS as part of a federal consolidated return? Yes _____ No _____

C Is this corporation affiliated with any other business organization that files business tax returns with this department? Identify by name and FEIN: _____ Yes _____ No _____

D Does the corporation file as part of a unitary group in any other jurisdiction? Yes _____ No _____

E Is this a "combined" business profits tax return? Yes _____ No _____

If the answer to "E" is yes, do not complete this return. You must file a NH-1120-WE return. You may download the Business tax forms for Combined Groups from our web site at www.nh.gov/revenue or call (603) 271-2192 to request the business tax booklet for Combined Groups.

STEP 3 Figure Your Taxes	<p>1 Gross Business Profits</p> <p>(a) Taxable income (loss) before net operating loss deduction and special deductions. If IRC Reconciliation is required the amount from Line 4 of the Schedule R. (Attach copy of federal return)..... 1(a) <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p> <p>(b) Separate entity and other items of income and expense not allowed for on this form (attach schedule)..... 1(b) <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p> <p>(c) New Hampshire Gross Business Profits [Combine Line 1(a) and Line 1(b)] (If negative, show in parenthesis. See worksheet for Net Operating Loss, NOL, provisions)..... 1(c) <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p> <p>2 Additions and Deductions</p> <p>(a) Add back income taxes or franchise taxes measured by income (Attach schedule of taxes by state) 2(a) <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p> <p>(b) New Hampshire Net Operating Loss Deduction (Attach Form DP-132)..... 2(b) <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p> <p>(c) Interest on direct US Obligations 2(c) <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p> <p>(d) Wage adjustment required by IRC Section 280C 2(d) <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p> <p>(e) Foreign dividend gross-up (IRC Section 78)..... 2(e) <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p> <p>(f) Add back expenses related to constitutionally exempt income..... 2(f) <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p> <p>(g) Research contribution (See RSA 77-A:4 XII. Attach computation) 2(g) <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p> <p>(h) Interest and Dividends subject to tax under RSA 77 (repealed for taxable periods ending on or after 12/31/09)..... 2(h) <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p> <p>(i) Add back return of capital from Qualified Investment Capital Company... 2(i) <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p> <p>(j) Combine Lines 2(a) through 2(i). (If negative, show in parenthesis)..... 2(j) <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p> <p>3 Adjusted Gross Business Profits (Line 1(c) adjusted by Line 2(j)). If negative, show in parenthesis)..... 3 <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p> <p>4 New Hampshire Apportionment (Attach Form DP-80)..... 4 <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p> <p>5 New Hampshire Taxable Business Profits (Line 3 x Line 4. If negative, enter zero.)..... 5 <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p> <p>6 New Hampshire Business Profits Tax (Line 5 x 8.5%)..... 6 <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p>	<p>SCH R IRC RECONCILIATION <input type="checkbox"/></p>
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STEP 4 Figure Your Credits	<p>7 Credits allowed under RSA 77-A:5 (Attach Form DP-160) 7 <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p> <p>8 Subtotal (Line 6 minus Line 7) 8 <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p> <p>9 New Hampshire Business Enterprise Tax Credit 9 <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p> <p>10 New Hampshire Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of Line 8 or Line 9) 10 <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p> <p>11 New Hampshire Business Profits Tax Net of Statutory Credits (Line 8 minus Line 10)..... 11 <table border="1" style="display: inline-table; width: 100px; height: 20px;"></table></p>	
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ENTER THE AMOUNT FROM LINE 11 ON LINE 1(b) OF THE BT-SUMMARY.
THIS RETURN MUST BE FILED WITH THE BT-SUMMARY AND ALL APPLICABLE FEDERAL SCHEDULES.